

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenue that are legally restricted to expenditures for particular purposes

Street Fund - This fund is required by state law to account for dedicated state-shared revenue, which is expended for street engineering, construction, and maintenance. The major revenue source is the motor vehicle fuel tax distributed by the state.

Arterial Street Fund - This fund accounts for the receipt and expenditure of additional motor vehicle fuel tax required to be spent on major street construction.

Cumulative Reserve Fund - This fund was established as a reserve for future needs of the City. Funding has been through transfers from the General Fund and interest income.

Public Works Reserve Fund - This fund was created to accumulate funds from various sources to provide funding for future capital projects. The major revenue source is Real Estate Excise Tax.

Equipment Reserve Fund - This fund establishes a reserve for major equipment replacement.

Community Development Block Grant Fund - This fund accounts for the block grant received from the federal Department of Housing and Community Development.

Art in Public Places Fund - This fund was created to account for the encouragement and promotion of the creation and placement of art in public places.

Senior Center Reserve Fund - This fund was established to accumulate a portion of banked property taxes levied to help fund a new senior center facility.

Debt Service Funds

Debt Service Funds account for the accumulation of resources for, and the payment of general obligations and special assessment bonds.

Local Improvement Guaranty Fund - This fund was created to guaranty the repayment of a local improvement district's, Public Works Trust Fund Loan with a transfer of funds from the Street Fund.

Capital Projects Funds

Capital Project Funds account for the acquisition or construction of capital facilities. These funds are financed primarily by general obligation bonds, special assessments, federal and state grants and contributions from other funds.

152nd Street Enhancement Capital Project Fund - This fund was established to reconstruct and enhance 152nd Street from 1st Avenue South to 10th Avenue SW.

Surface Water Management Capital Project Fund - This fund was established to construct major surface water management facilities and improvements.

City of Burien, Washington
Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2005

					Special Revenue
	Street	Arterial Street	Cumulative Reserve	Public Works Reserve	Equipment Replacement Reserve
Assets					
Cash and cash equivalents	\$ 1,343,411	\$ 7,233	\$ 606,779	\$ 400,065	\$ 605,202
Accounts receivable	79,584	-	-	-	-
Due From Other Governments	45,770	-	-	-	-
Total Assets	\$ 1,468,765	\$ 7,233	\$ 606,779	\$ 400,065	\$ 605,202
Liabilities and Fund Balance					
Liabilities:					
Accounts payable	\$ 206,830	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-	-
Total Liabilities	\$ 206,830	\$ -	\$ -	\$ -	\$ -
Fund Balance:					
Unreserved reported in special revenue funds	\$ 1,261,935	\$ 7,233	\$ 606,779	\$ 400,065	\$ 605,202
Unreserved reported in debt service funds	-	-	-	-	-
Unreserved reported in capital projects funds	-	-	-	-	-
Total Net Assets	\$ 1,261,935	\$ 7,233	\$ 606,779	\$ 400,065	\$ 605,202
Total liabilities and fund balance	\$ 1,468,765	\$ 7,233	\$ 606,779	\$ 400,065	\$ 605,202

Community Development Block Grant	Art In Public Places	Senior Center Reserve	Debt Service	Capital Projects		Total Nonmajor Governmental Funds
			LID Guaranty	152nd Street Enhancement	Surface Water Management	
\$ -	\$ 22,072	\$ 526,292	\$ 95,000	\$ 75,322	\$ 425,350	\$ 4,106,726
74,806	-	-	-	-	-	154,390
-	-	1,958	-	-	-	47,728
<u>\$ 74,806</u>	<u>\$ 22,072</u>	<u>\$ 528,250</u>	<u>\$ 95,000</u>	<u>\$ 75,322</u>	<u>\$ 425,350</u>	<u>\$ 4,308,844</u>
\$ 9,379	\$ -	\$ -	\$ -	\$ -	\$ 57,859	\$ 274,068
65,427	-	-	-	-	-	65,427
<u>\$ 74,806</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,859</u>	<u>\$ 339,495</u>
\$ -	\$ 22,072	\$ 528,250	\$ -	\$ -	\$ -	\$ 3,431,536
-	-	-	95,000	-	-	95,000
-	-	-	-	75,322	367,491	442,813
<u>\$ -</u>	<u>\$ 22,072</u>	<u>\$ 528,250</u>	<u>\$ 95,000</u>	<u>\$ 75,322</u>	<u>\$ 367,491</u>	<u>\$ 3,969,349</u>
<u>\$ 74,806</u>	<u>\$ 22,072</u>	<u>\$ 528,250</u>	<u>\$ 95,000</u>	<u>\$ 75,322</u>	<u>\$ 425,350</u>	<u>\$ 4,308,844</u>

City of Burien, Washington
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2005

	Special Revenue				
	Street	Arterial Street	Cumulative Reserve	Public Works Reserve	Equipment Replacement Reserve
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Tax	317,114	-	-	-	-
Real Estate Excise Tax	-	-	-	1,223,157	-
Intergovernmental	1,096,069	134,095	-	-	-
Licenses & permits	532,193	-	-	-	-
Charges for services	54,768	-	-	10,497	-
Investment income	50,629	5,085	18,736	74,276	16,122
Miscellaneous	5,500	-	-	-	-
Total revenues	\$ 2,056,273	\$ 139,180	\$ 18,736	\$ 1,307,930	\$ 16,122
Expenditures					
Current:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 813
Public works	1,321,841	-	-	-	-
Human Services	-	-	-	-	-
Capital outlay	9,335	-	-	-	27,046
Total expenditures	\$ 1,331,176	\$ -	\$ -	\$ -	\$ 27,859
Excess of revenues over (under) expenditures	\$ 725,097	\$ 139,180	\$ 18,736	\$ 1,307,930	\$ (11,737)
Other Financing Sources (Uses)					
Transfers in	\$ -	\$ -	\$ -	\$ 1,322,040	\$ 105,798
Transfers (out)	(364,245)	(214,054)	-	(4,783,287)	-
Total other financing sources and uses	\$ (364,245)	\$ (214,054)	\$ -	\$ (3,461,247)	\$ 105,798
Excess of revenues and other sources over (under) expenditures and other us	\$ 360,852	\$ (74,874)	\$ 18,736	\$ (2,153,317)	\$ 94,061
Fund balances - beginning	\$ 901,083	\$ 82,107	\$ 588,043	\$ 2,553,382	\$ 511,141
Fund balances - ending	\$ 1,261,935	\$ 7,233	\$ 606,779	\$ 400,065	\$ 605,202

Community Development Block Grant	Art In Public Places	Senior Center Reserve	Debt Service	Capital Projects		Total Nonmajor Governmental Funds
			LID Guaranty	152nd Street Enhancement	Surface Water Management	
\$ -	\$ -	\$ 340,685	\$ -	\$ -	\$ -	\$ 340,685
-	-	-	-	-	-	317,114
-	-	-	-	-	-	1,223,157
74,806	-	-	-	-	-	1,304,970
-	-	-	-	-	-	532,193
-	-	-	-	-	3,350	68,615
-	457	11,373	-	-	75,913	252,591
-	420	-	-	-	-	5,920
<u>\$ 74,806</u>	<u>\$ 877</u>	<u>\$ 352,058</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,263</u>	<u>\$ 4,045,245</u>
\$ -	\$ -	\$ -	\$ -	\$ 396	\$ 44,463	\$ 45,672
-	-	-	-	-	-	1,321,841
45,845	-	-	-	-	-	45,845
-	1,632	-	-	10,738	468,616	517,367
<u>\$ 45,845</u>	<u>\$ 1,632</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,134</u>	<u>\$ 513,079</u>	<u>\$ 1,930,725</u>
<u>\$ 28,961</u>	<u>\$ (755)</u>	<u>\$ 352,058</u>	<u>\$ -</u>	<u>\$ (11,134)</u>	<u>\$ (433,816)</u>	<u>\$ 2,114,520</u>
\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ 546,822	\$ 1,982,660
(28,961)	-	-	-	-	(2,675,730)	(8,066,277)
<u>\$ (28,961)</u>	<u>\$ 8,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,128,908)</u>	<u>\$ (6,083,617)</u>
<u>\$ -</u>	<u>\$ 7,245</u>	<u>\$ 352,058</u>	<u>\$ -</u>	<u>\$ (11,134)</u>	<u>\$ (2,562,724)</u>	<u>\$ (3,969,097)</u>
<u>\$ -</u>	<u>\$ 14,827</u>	<u>\$ 176,192</u>	<u>\$ 95,000</u>	<u>\$ 86,456</u>	<u>\$ 2,930,215</u>	<u>\$ 7,938,446</u>
<u>\$ -</u>	<u>\$ 22,072</u>	<u>\$ 528,250</u>	<u>\$ 95,000</u>	<u>\$ 75,322</u>	<u>\$ 367,491</u>	<u>\$ 3,969,349</u>

City of Burien, Washington
Street Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances-Budget and Actual
For the Year Ended December 31, 2005

	<u>Budget</u>			Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Utility taxes	\$ 303,748	\$ 303,748	\$ 317,114	\$ 13,366
Intergovernmental revenue	1,049,353	1,049,353	1,096,069	46,716
Licenses & permits	425,730	470,255	532,193	61,938
Charges for services	-	-	54,768	54,768
Investment income	19,500	19,500	50,629	31,129
Miscellaneous	-	-	5,500	5,500
Total revenues	<u>1,798,331</u>	<u>1,842,856</u>	<u>2,056,273</u>	<u>213,417</u>
 Expenditures				
Current:				
Transportation	1,392,086	1,412,686	1,321,841	90,845
Capital outlay	<u>12,000</u>	<u>12,000</u>	<u>9,335</u>	<u>2,665</u>
Total expenditures	<u>1,404,086</u>	<u>1,424,686</u>	<u>1,331,176</u>	<u>93,510</u>
 Excess of revenues over (under) expenditures	<u>394,245</u>	<u>418,170</u>	<u>725,097</u>	<u>306,927</u>
 Other Financing				
Sources (Uses)				
Transfers (out)	<u>(364,245)</u>	<u>(364,245)</u>	<u>(364,245)</u>	<u>-</u>
Total other financing sources (uses)	<u>(364,245)</u>	<u>(364,245)</u>	<u>(364,245)</u>	<u>-</u>
 Excess of revenues and other sources over (under) expenditures and other uses	<u>30,000</u>	<u>53,925</u>	<u>360,852</u>	<u>306,927</u>
 Fund balances - beginning	<u>869,166</u>	<u>901,083</u>	<u>901,083</u>	<u>-</u>
 Fund balances - ending	<u>\$ 899,166</u>	<u>\$ 955,008</u>	<u>\$ 1,261,935</u>	<u>\$ 306,927</u>

City of Burien, Washington
Arterial Street Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances-Budget and Actual
For the Year Ended December 31, 2005

	<u>Budget</u>			Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Intergovernmental revenue	\$ 211,654	\$ 211,654	\$ 134,095	\$ (77,559)
Investment income	2,400	2,400	5,085	2,685
Total revenues	<u>214,054</u>	<u>214,054</u>	<u>139,180</u>	<u>(74,874)</u>
 Expenditures				
Current:				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Excess of revenues over (under) expenditures	<u>214,054</u>	<u>214,054</u>	<u>139,180</u>	<u>(74,874)</u>
 Other Financing				
Sources (Uses)				
Transfers (out)	(214,054)	(214,054)	(214,054)	-
Total other financing sources (uses)	<u>(214,054)</u>	<u>(214,054)</u>	<u>(214,054)</u>	<u>-</u>
 Excess of revenues and other sources over (under) expenditures and other uses	<u>-</u>	<u>-</u>	<u>(74,874)</u>	<u>(74,874)</u>
 Fund balances - beginning	<u>107,027</u>	<u>82,107</u>	<u>82,107</u>	<u>-</u>
 Fund balances - ending	<u>\$ 107,027</u>	<u>\$ 82,107</u>	<u>\$ 7,233</u>	<u>\$ (74,874)</u>

City of Burien, Washington
Cumulative Reserve Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances-Budget and Actual
For the Year Ended December 31, 2005

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Positive (Negative)</u>
Revenues				
Investment income	\$ 10,000	\$ 10,000	\$ 18,736	\$ 8,736
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>18,736</u>	<u>8,736</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>10,000</u>	<u>10,000</u>	<u>18,736</u>	<u>8,736</u>
Other Financing				
Sources (Uses)				
Transfers (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>10,000</u>	<u>10,000</u>	<u>18,736</u>	<u>8,736</u>
Fund balances - beginning	<u>595,200</u>	<u>588,043</u>	<u>588,043</u>	<u>-</u>
Fund balances - ending	<u>\$ 605,200</u>	<u>\$ 598,043</u>	<u>\$ 606,779</u>	<u>\$ 8,736</u>

Public Works Reserve Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances-Budget and Actual
For the Year Ended December 31, 2005

	<u>Budget</u>			Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Real Estate Excise Tax	\$ 751,364	\$ 856,819	\$ 1,223,157	\$ 366,338
Charges for services	7,599	7,599	10,497	2,898
Investment income	48,862	48,862	74,276	25,414
Total revenues	<u>807,825</u>	<u>913,280</u>	<u>1,307,930</u>	<u>394,650</u>
 Expenditures				
Current:				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Excess of revenues over (under) expenditures	<u>807,825</u>	<u>913,280</u>	<u>1,307,930</u>	<u>394,650</u>
 Other Financing				
Sources (Uses)				
Transfers in	38,105	1,322,040	1,322,040	-
Transfers (out)	<u>(385,581)</u>	<u>(4,788,702)</u>	<u>(4,783,287)</u>	<u>5,415</u>
Total other financing sources (uses)	<u>(347,476)</u>	<u>(3,466,662)</u>	<u>(3,461,247)</u>	<u>5,415</u>
 Excess of revenues and other sources over (under) expenditures and other uses	<u>460,349</u>	<u>(2,553,382)</u>	<u>(2,153,317)</u>	<u>400,065</u>
 Fund balances - beginning	<u>-</u>	<u>2,553,382</u>	<u>2,553,382</u>	<u>-</u>
 Fund balances - ending	<u>\$ 460,349</u>	<u>\$ -</u>	<u>\$ 400,065</u>	<u>\$ 400,065</u>

City of Burien, Washington
Equipment Reserve Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances-Budget and Actual
For the Year Ended December 31, 2005

	<u>Budget</u>			Variance with Final Budget- Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Revenues				
Investment income	\$ 5,000	\$ 5,000	\$ 16,122	\$ 11,122
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>16,122</u>	<u>11,122</u>
 Expenditures				
Current:				
General government	-	-	813	(813)
Capital outlay	<u>40,000</u>	<u>29,000</u>	<u>27,046</u>	<u>1,954</u>
Total expenditures	<u>40,000</u>	<u>29,000</u>	<u>27,859</u>	<u>1,141</u>
 Excess of revenues over (under) expenditures	<u>(35,000)</u>	<u>(24,000)</u>	<u>(11,737)</u>	<u>12,263</u>
 Other Financing				
Sources (Uses)				
Transfers in	<u>105,798</u>	<u>105,798</u>	<u>105,798</u>	<u>-</u>
Total other financing sources (uses)	<u>105,798</u>	<u>105,798</u>	<u>105,798</u>	<u>-</u>
 Excess of revenues and other sources over (under) expenditures and other uses	<u>70,798</u>	<u>81,798</u>	<u>94,061</u>	<u>12,263</u>
 Fund balances - beginning	<u>506,496</u>	<u>511,140</u>	<u>511,141</u>	<u>-</u>
 Fund balances - ending	<u>\$ 577,294</u>	<u>\$ 592,938</u>	<u>\$ 605,202</u>	<u>\$ 12,263</u>

City of Burien, Washington
Art in Public Places Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances-Budget and Actual
For the Year Ended December 31, 2005

	<u>Budget</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget- Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Investment income	\$ -	\$ -	\$ 457	\$ 457
Miscellaneous	-	-	420	
Total revenues	<u>-</u>	<u>-</u>	<u>877</u>	<u>457</u>
Expenditures				
Current:		1,650	1,632	
Total expenditures	<u>-</u>	<u>1,650</u>	<u>1,632</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>(1,650)</u>	<u>(755)</u>	<u>457</u>
Other Financing				
Sources (Uses)				
Transfers in	8,000	8,000	8,000	-
Total other financing sources (uses)	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	8,000	6,350	7,245	457
Fund balances - beginning	<u>22,629</u>	<u>14,827</u>	<u>14,827</u>	<u>-</u>
Fund balances - ending	<u>\$ 30,629</u>	<u>\$ 21,177</u>	<u>\$ 22,072</u>	<u>\$ 457</u>

City of Burien, Washington
Senior Center Reserve Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances-Budget and Actual
For the Year Ended December 31, 2005

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Positive (Negative)</u>
Revenues				
Tax revenue	\$ 348,080	\$ 348,080	\$ 340,685	\$ (7,395)
Investment income	-	-	11,373	11,373
Total revenues	<u>348,080</u>	<u>348,080</u>	<u>352,058</u>	<u>3,978</u>
 Expenditures				
Current:				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Excess of revenues over (under) expenditures	<u>348,080</u>	<u>348,080</u>	<u>352,058</u>	<u>3,978</u>
 Other Financing				
Sources (Uses)				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Excess of revenues and other sources over (under) expenditures and other uses	<u>348,080</u>	<u>348,080</u>	<u>352,058</u>	<u>3,978</u>
 Fund balances - beginning	<u>170,166</u>	<u>176,192</u>	<u>176,192</u>	<u>-</u>
 Fund balances - ending	<u>\$ 518,246</u>	<u>\$ 524,272</u>	<u>\$ 528,250</u>	<u>\$ 3,978</u>

City of Burien, Washington
Debt Service Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances-Budget and Actual
For the Year Ended December 31, 2005

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget- Positive (Negative)</u>
Revenues				
Special Assessment	\$ 55,000	\$ 55,000	\$ 125,307	\$ 70,307
Investment income	-	-	2,955	2,955
Total revenues	<u>55,000</u>	<u>55,000</u>	<u>128,262</u>	<u>73,262</u>
 Expenditures				
Public Works Trust Fund Loan principal	184,334	184,334	181,955	(2,379)
G.O. Bond principal	120,000	120,000	120,000	-
Interest	135,997	135,997	135,621	(376)
Total expenditures	<u>440,331</u>	<u>440,331</u>	<u>437,576</u>	<u>(2,755)</u>
 Excess of revenues over (under) expenditures	<u>(385,331)</u>	<u>(385,331)</u>	<u>(309,314)</u>	<u>76,017</u>
 Other Financing				
Sources (Uses)				
Transfers in	<u>385,581</u>	<u>385,581</u>	<u>380,166</u>	<u>(5,415)</u>
Total other financing sources (uses)	<u>385,581</u>	<u>385,581</u>	<u>380,166</u>	<u>(5,415)</u>
 Excess of revenues and other sources over (under) expenditures and other uses	<u>250</u>	<u>250</u>	<u>70,852</u>	<u>70,602</u>
 Fund balances - beginning	<u>-</u>	<u>84,983</u>	<u>84,983</u>	<u>-</u>
Fund balances - ending	<u>\$ 250</u>	<u>\$ 85,233</u>	<u>\$ 155,835</u>	<u>\$ 70,602</u>

City of Burien, Washington
LID Guaranty Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balances-Budget and Actual
For the Year Ended December 31, 2005

	<u>Budget</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget-</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues				
Total revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Expenditures				
Current:				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Other Financing				
Sources (Uses)				
Transfers in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Excess of revenues and other sources over (under) expenditures and other uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund balances - beginning	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>	<u>-</u>
 Fund balances - ending	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ 95,000</u>	<u>\$ -</u>

